

	Questions to respondents
Q1	<p>Does the draft Guidance adequately address the challenges for practitioners that have been identified as within the scope of the draft Guidance? If not, where and how should it be improved to better serve the public interest in EER assurance engagements?</p> <p>Answers:</p> <p>Reply:</p> <p>We believe that the draft of the Guide is taking an appropriate path to accompany professionals in assurance engagements, however, we consider that the challenges they face far exceed those identified in this guide.</p> <p>We are concerned with how complex it is to reach a single conclusion in a report that may cover different issues or topics, which due to their nature and objectives make it difficult to represent the findings or mistakenness detected in a single conclusion.</p> <p>The previous situation, originated in the diversity of topics that may be in the content of an EER, the fact that it is not possible to know a priori all the topics to be covered, makes the construction of a regulation to contemplate all the situations that are covered more complex. can present.</p> <p>On the other hand, the diversity of criteria that could be used to define the information to be incorporated into the EER and its content, as well as the application of professional judgment, to choose and apply procedures to obtain evidence, affect and will continue to affect the comparability of the EER of different issuers, making it difficult for stakeholders to evaluate.</p> <p>It is not included in the Guide the possibility that the engagement partner is not the one who takes full responsibility in the case of needing to form a multidisciplinary team when the underlying element is of such complexity that it prevents the accountant from obtaining sufficient knowledge and adequate on the field of expertise of an expert, which does not allow the accountant to determine the scope, nature and objective of the work to be carried out or to evaluate its conclusions, which leads us to propose its inclusion, reviewing, where appropriate, the NIEA 3000 in this and other aspects deemed necessary. In this case, we recommend that the accountant assume the leadership of a multidisciplinary team determining the overall assurance strategy, but separating the responsibility by allowing the expert to issue a separate report with the opinion or conclusion on their evaluation.</p> <p>We support this new revised version, with the modifications introduced based on the opinions collected in the consultation carried out, but we consider that these are valuable steps towards a new professional field to explore in which it will be necessary to</p>

	<p>rethink the challenges they face. .</p> <p>Thus, for example, the treatment of mistakenness represents an issue not adequately resolved, since we do not consider it possible or appropriate to make an algebraic sum of i mistakenness of different themes or issues that cannot be added or subtracted since they correspond to statements that are dissimilar issues. and as an example we quote the following:</p> <p>Can an mistakenness in the greenhouse gas declaration be added algebraically with an mistakenness in determining an assumption about prospective financial information, to form a unique conclusion? We believe that it will not and will, in our opinion, result in an increase in the responsibility of the professional in charge of issuing the EER assurance report.</p>
Q2	<p>Is the draft Guidance structured in a way that is easy for practitioners to understand and use in performing EER assurance engagements? If not, where and how should it be improved to better serve the public interest in EER assurance engagements?</p> <p>Answer:</p> <p>The structure as designed makes it easy to access and understand its content.</p> <p>The volume achieved in development represents a difficulty that can be solved with the automatic relationship through links to other related regulations such as ISAE 3000 and related examples.</p>
Comments	<p>Given these difficulties, as an alternative solution, we consider that it is possible to think about issuing more than one professional report that allows us to solve, at least partially, some of the observations we make.</p>